

MISSOURI DEPARTMENT OF REVENUE **2003 FORM MO-1040C**
RESIDENTS/NONRESIDENTS WITH OTHER STATE INCOME
AND ACTIVE DUTY MILITARY

SHORT FORM

VENDOR CODE (Assigned by DOR)

SOCIAL SECURITY NUMBER SPOUSE'S SOCIAL SECURITY NUMBER

NAME (LAST) (FIRST) M.I. JR, SR

SPOUSE'S (LAST) (FIRST) M.I. JR, SR

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REP, ETC.)

DECEASED IN 2003

PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE) COUNTY OF RESIDENCE SCHOOL DISTRICT NO.

CITY, TOWN, OR POST OFFICE STATE ZIP CODE

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.
AGE 65 OR OLDER **BLIND** **100% DISABLED** **NON-OBLIGATED SPOUSE**

YOURSELF SPOUSE YOURSELF SPOUSE YOURSELF SPOUSE YOURSELF SPOUSE

INCOME	1. Federal adjusted gross income from your 2003 federal return (See worksheet.)	1	Yourself	00	Spouse	00
	2. Any state income tax refund included in your 2003 federal income	2		00		00
	3. Subtract Line 2 from Line 1. This is your Missouri Adjusted Gross Income.	3		00		00
	4. Total Missouri Adjusted Gross Income — Add both numbers on Line 3.	4				00
	5. Income percentages: Divide Line 3 by Line 4 for both you and your spouse. (Both must equal 100%.)	5		%		%

DEDUCTIONS	6. Mark your filing status box below. Enter the appropriate exemption amount (from box checked) on Line 6. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) w/dep. child — \$3,500	6			00
	7. Tax from federal return. (Do not enter amount from Form W-2(s)— NOT federal tax withheld). <input type="checkbox"/> Single—max. of \$5,000; <input type="checkbox"/> Married—max. of \$10,000	7			00
	8. Missouri standard deduction or itemized deductions. Single — \$4,750 ; Head of Household— \$7,000 ; Married Filing Separate — \$4,750 ; Married Filing a Combined Return or Qualifying Widow(er) — \$9,500 ; If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.	8			00
	9. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c. (Do not include yourself or your spouse.) <input type="checkbox"/> x \$1,200 =	9			00
	10. Long-term care insurance deduction	10			00
	11. Total Deductions — Add Lines 6 through 10.	11			00

TAXES	12. Taxable Income — Subtract Line 11 from Line 4.	12			00
	13. Multiply Line 12 by the percentages on Line 5 for you and your spouse.	13		00	00
	14. Use table on back to figure tax on amounts from Line 13 for you and your spouse	14		00	00
	15. Resident credit (Attach Form MO-CR and other state's returns.) OR	15		00	00
	16. Missouri income percentage (Attach Form MO-NRI and federal return.) Balance (Resident) — Subtract Line 15 from Line 14) OR (Missouri Income Percentage — Multiply Line 14 by Line 16.)	16		%	%
17. Total Taxes. Add your tax and your spouse's tax from Line 17.	17		00	00	
18. Total Taxes. Add your tax and your spouse's tax from Line 17.	18				00

PAYMENTS/REFUND	19. Missouri tax withheld for you and your spouse from your Form W-2(s) and Form 1099(s)	19		00
	20. Any Missouri estimated tax payments you made for 2003	20		00
	21. Total Payments — Add Lines 19 and 20.	21		00
	22. If Line 21 (Total Payments) is more than Line 18 (Total Taxes), enter the difference (amount of overpayment) here. (If Line 21 is less than Line 18, skip to Line 26.)	22		00
	23. Amount from Line 22 that you want applied to next year's taxes.	23		00

24. Enter the amount of your donation in the trust fund boxes to the right.

24 Children's Veterans Elderly Home Delivered Meals Missouri National Guard General Revenue Workers' Memorial

00 00 00 00 00 00

MAIL TO	25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 3222, Jefferson City, MO 65105-3222. REFUND	25		00
	26. If Line 21 is less than Line 18, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 3370, Jefferson City, MO 65105-3370. AMOUNT YOU OWE	26		00

The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. **DOR ONLY** **S** **E** **P** **F**

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. YES NO PAID PREPARER'S PHONE

SIGNATURE DATE PAID PREPARER'S SIGNATURE FEIN, SSN, OR PTIN

SPOUSE'S SIGNATURE DAYTIME TELEPHONE PAID PREPARER'S ADDRESS AND ZIP CODE DATE

MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the instructions.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 37	1	00
2. 2003 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2	00
3. 2003 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3	00
4. 2003 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	4	00
5. 2003 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	5	00
6. 2003 Self-employment tax — Amount from Federal Form 1040, Line 28	6	00
7. TOTAL — Add Lines 1 through 6.	7	00
8. State and local income taxes — See instructions.	8	00
9. Earnings taxes included in Line 8 — See instructions.	9	00
10. Net state income taxes. Subtract Line 9 from Line 8, or enter Line 8 from the worksheet below.	10	00
11. MISSOURI ITEMIZED DEDUCTIONS. Subtract Line 10 from Line 7. Enter here and on front of form, Line 8.	11	00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE THE INSTRUCTIONS.

2003 TAX TABLE

If Missouri taxable income from Form MO-1040C, Line 13, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.mo.gov/tax/personal/taxcalculator/

If Line 13 is																	
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX OVER \$9,000	Yourselves	Spouse	Example		
	Missouri taxable income (Line 13)	\$ _____	\$ _____	\$ 12,000	← If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000. Round to nearest whole dollar and enter on front of form, Line 14.
	Subtract \$9,000	- \$ 9,000	- \$ 9,000	- \$ 9,000	
	Difference	= \$ _____	= \$ _____	= \$ 3,000	
	Multiply by 6%	x 6%	x 6%	x 6%	
	Tax on income over \$9,000	= \$ _____	= \$ _____	= \$ 180	
	Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315	+ \$ 315	
TOTAL MISSOURI TAX	= \$ _____	= \$ _____	= \$ 495		

A separate tax must be computed for you and your spouse.

WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 34 is more than \$139,500 (\$69,750 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040C, Itemized Deductions, Line 10.	8	00



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
 OTHER STATES OR POLITICAL SUBDIVISIONS**

2003
 FORM
MO-CR

Attachment Sequence No. 1040-03 and 1040C-01

REVISED! Complete this form for you and your spouse, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Only residents of Missouri may use this form.
- **Attach a copy of all income tax returns for each state or political subdivision.**
- Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

YOUR NAME		YOUR SOCIAL SECURITY NO.		YOUR SPOUSE'S NAME		SPOUSE'S SOCIAL SECURITY NO.	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S or Form MO-1040C, Line 3)				YOURSELF		SPOUSE	
				00	1		00
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S or Form MO-1040C, Line 14)				00	2		00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.				STATE OF:		STATE OF:	
3. Wages and commissions				00	3		00
4. Other (describe nature)				00	4		00
5. Total — Add Lines 3 and 4.				00	5		00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 33).				00	6		00
7. Net amounts — Subtract Line 6 from Line 5.				00	7		00
8. Percentage of your income taxed — Divide Line 7 by Line 1.				%	8		%
9. Maximum credit — Multiply Line 2 by percentage on Line 8.				00	9		00
10. Income tax you paid to another state or political subdivision. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax.				00	10		00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S, or Form MO-1040C, Line 15. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 or Form MO-1040C.) .				00	11		00

MO 860-1095 (11-2003)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
 OTHER STATES OR POLITICAL SUBDIVISIONS**

2003
 FORM
MO-CR

Attachment Sequence No. 1040-03 and 1040C-01

REVISED! Complete this form for you and your spouse, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Only residents of Missouri may use this form.
- **Attach a copy of all income tax returns for each state or political subdivision.**
- Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

YOUR NAME		YOUR SOCIAL SECURITY NO.		YOUR SPOUSE'S NAME		SPOUSE'S SOCIAL SECURITY NO.	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S or Form MO-1040C, Line 3)				YOURSELF		SPOUSE	
				00	1		00
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S or Form MO-1040C, Line 14)				00	2		00
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.				STATE OF:		STATE OF:	
3. Wages and commissions				00	3		00
4. Other (describe nature)				00	4		00
5. Total — Add Lines 3 and 4.				00	5		00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 33).				00	6		00
7. Net amounts — Subtract Line 6 from Line 5.				00	7		00
8. Percentage of your income taxed — Divide Line 7 by Line 1.				%	8		%
9. Maximum credit — Multiply Line 2 by percentage on Line 8.				00	9		00
10. Income tax you paid to another state or political subdivision. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax.				00	10		00
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S, or Form MO-1040C, Line 15. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 or Form MO-1040C.) .				00	11		00

MO 860-1095 (11-2003)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
**MISSOURI INCOME
 PERCENTAGE**

2003
 FORM
MO-NRI

Attachment Sequence No. 1040-04 and 1040C-02

Attach Federal Return.
See FAQs on Form MO-NRI, page 2.

INSTRUCTIONS

PART A, LINE 1: NONRESIDENT OF MISSOURI — If you were a nonresident and had Missouri and other state income, complete Part A, Line 1 and Part B. Attach this form to your Missouri return.

PART A, LINE 2: PART-YEAR MISSOURI RESIDENT — If you were a part-year resident and had Missouri and other state income, you may complete Part A, Line 2 and Part B or Form MO-CR, whichever is to your benefit. Attach this form or Form MO-CR (and other state return) to your Missouri return. Missouri source income includes any income (pensions, annuities, etc.) that you received as a Missouri resident.

PART A, LINE 3: MILITARY/NONRESIDENT TAX STATUS — If your home of record is Missouri and: 1) you (and your spouse) did not have any Missouri income other than military income, 2) you were not in Missouri for more than 30 days, and 3) you did not maintain a home in Missouri during the year, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part B, Line 1.

If you are a military nonresident stationed in Missouri and neither you or your spouse had Missouri source income, complete Part A, Line 3. Then enter "0" on Part B, Line 1 below and enter your federal adjusted gross income on Part B, Line 2. You are not required to file a Missouri return. Sign this form on the reverse side and send with your Leave and Earnings Statement (and all W-2s) to: Missouri Department of Revenue, P.O. Box 3900, Jefferson City, MO 65105-3900.

If you are a military nonresident stationed in Missouri and you and/or your spouse had Missouri source income, complete Part A, Line 3 and Part B after completing Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14. **NOTE:** If you filed a joint federal return, you must file a combined Missouri return (even if only one spouse had income) and complete each column of Part B below. Do not combine Missouri source income for you and your spouse.

PART A — RESIDENT/NONRESIDENT STATUS — Check your status in the appropriate box below.

YOUR LAST NAME	FIRST NAME	M. INITIAL	SPOUSE'S LAST NAME	FIRST NAME	M. INITIAL
ADDRESS			ADDRESS		
CITY, STATE, ZIP CODE		SOCIAL SECURITY NUMBER	CITY, STATE, ZIP CODE		SOCIAL SECURITY NUMBER

<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI What was your state of residence during 2003? <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">a. Indicate the date you were a Missouri resident in 2003.</td> <td style="width:15%;">Date From:</td> <td style="width:25%;">Date To:</td> </tr> <tr> <td>b. Indicate other state of residence and the date you resided there.</td> <td>Date From:</td> <td>Date To:</td> </tr> </table> <input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage. <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;"> a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____ _____ </td> <td style="width:50%;"> b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2003 solely because I was stationed at _____ _____ on military orders, my home of record is in the state of _____ </td> </tr> </table>	a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:	b. Indicate other state of residence and the date you resided there.	Date From:	Date To:	a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____ _____	b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2003 solely because I was stationed at _____ _____ on military orders, my home of record is in the state of _____	<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI What was your state of residence during 2003? <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">a. Indicate the date you were a Missouri resident in 2003.</td> <td style="width:15%;">Date From:</td> <td style="width:25%;">Date To:</td> </tr> <tr> <td>b. Indicate other state of residence and the date you resided there.</td> <td>Date From:</td> <td>Date To:</td> </tr> </table> <input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage. <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;"> a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____ _____ </td> <td style="width:50%;"> b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2003 solely because I was stationed at _____ _____ on military orders, my home of record is in the state of _____ </td> </tr> </table>	a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:	b. Indicate other state of residence and the date you resided there.	Date From:	Date To:	a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____ _____	b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2003 solely because I was stationed at _____ _____ on military orders, my home of record is in the state of _____
a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:															
b. Indicate other state of residence and the date you resided there.	Date From:	Date To:															
a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____ _____	b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2003 solely because I was stationed at _____ _____ on military orders, my home of record is in the state of _____																
a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:															
b. Indicate other state of residence and the date you resided there.	Date From:	Date To:															
a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____ _____	b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2003 solely because I was stationed at _____ _____ on military orders, my home of record is in the state of _____																

PART B — MISSOURI INCOME PERCENTAGE — Complete only Part B if your income consists of wages or salaries and you had no adjustments on Federal Form 1040A, Line 20, or Federal Form 1040, Line 33. Otherwise, complete Part C first, then complete Part B.

	Yourself or One Income Filer	1	Spouse (on a Combined Return)	2
1. Missouri income — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600.)	00	1	00	00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S; Form MO-1040C, Line 3; or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	00	2	00	00
3. MISSOURI INCOME PERCENTAGE (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 26Y and 26S, or Form MO-1040C, Line 16.	%	3	%	%

PART C — WORKSHEET FOR MISSOURI SOURCE INCOME

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER		SPOUSE (ON A COMBINED RETURN)	
			MISSOURI SOURCES		MISSOURI SOURCES	
A. Wages, salaries, tips, etc.	7	7	A	00	A	00
B. Taxable interest income	8a	8a	B	00	B	00
C. Dividend income	9a	9a	C	00	C	00
D. State and local income tax refunds	none	10	D	00	D	00
E. Alimony received	none	11	E	00	E	00
F. Business income or (loss)	none	12	F	00	F	00
G. Capital gain or (loss)	10a	13a	G	00	G	00
H. Other gains or (losses)	none	14	H	00	H	00
I. Taxable IRA distributions	11b	15b	I	00	I	00
J. Taxable pensions and annuities	12b	16b	J	00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	17	K	00	K	00
L. Farm income or (loss)	none	18	L	00	L	00
M. Unemployment compensation	13	19	M	00	M	00
N. Taxable social security benefits	14b	20b	N	00	N	00
O. Other income	none	21	O	00	O	00
P. Total — Add Lines A through O.	15	22	P	00	P	00
Q. Less: federal adjustments to income	20	33	Q	00	Q	00
R. SUBTOTAL (Line P – Line Q) If no modifications to income, STOP and ENTER this amount on reverse side, Part B, Line 1.	21	34	R	00	R	00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2)			S	00	S	00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4, or Form MO-1040C, Line 2)			T	00	T	00
U. MISSOURI INCOME (Missouri sources). Line R plus Line S, minus Line T. Enter this amount on reverse side, Part B, Line 1.			U	00	U	00

Frequently Asked Questions

- 1. Who is considered a nonresident?** A nonresident is an individual who does not meet the definition of a resident. A resident is an individual who either: 1) is domiciled in Missouri (maintained a permanent residence or place in Missouri that he/she plans on returning to whenever absent), or 2) is not domiciled in Missouri, but did have a permanent residence and spent more than 183 days of the taxable year in Missouri. (**Exception:** An individual, domiciled in Missouri, who did not maintain a permanent residence in Missouri, and did maintain a permanent residence elsewhere, and spends not more than 30 days of the year in Missouri is not a resident.) A **part-year resident** is treated the same way as a nonresident. **However,** a part-year resident also has the option of determining tax as a resident for the entire year and using Form MO-CR, Credit for Income Taxes Paid to Other States or Political Subdivisions to take credit for taxes paid to another state. The choice to use Form MO-CR or Form MO-NRI is up to you, based on the one that provides the best benefit.
- 2. What are the federal line references on the worksheet used for?** You must determine what portion of each line on the federal return is Missouri source income. The federal line references will help you find the information needed on Lines A through R. Attach a copy of your federal return for verification.
- 3. If I am stationed in Missouri for military orders, but my home of record is not Missouri, and my spouse had Missouri source income, is he/she required to complete the Form MO-NRI?** Yes. Both of you need to complete Form MO-NRI and submit it with your Missouri return. If you had military income only, your Missouri income percentage would be 0% on Part B, Line 3. If your spouse's total income was Missouri source, 100% should be entered as the Missouri income percentage on Part B, Line 3. As a nonresident of Missouri, any income from a Missouri source (excluding military pay) is taxed by Missouri.
- 4. If I have a Missouri domicile and I am stationed outside of Missouri, but my spouse remained in Missouri, do I have to pay Missouri tax on my military income?** Yes. Your military income and your spouse's income would be 100 percent taxable to Missouri.
- 5. If I have a Missouri domicile and I am stationed outside of Missouri, do I have to pay Missouri tax on my military income?** No, provided you did not maintain a permanent place to live in Missouri **and** you maintained a place to live elsewhere **and** you spent not more than 30 days of the year in Missouri. Simply complete Part A and B of Form MO-NRI, sign, and submit to the department. A Missouri tax return is not required. However, if you had Missouri source income and/or taxes withheld from Missouri, you must file a return to pay your tax liability or claim a refund.
- 6. What is Missouri source income and how do I determine the Missouri source income for my spouse and myself?** Missouri source income is the income earned in Missouri. It includes: 1) wages earned in Missouri; 2) interest, dividends, and pension income received during the time you/your spouse were a Missouri resident; 3) income from business, trade profession, or occupation carried on in Missouri; 4) income from real or tangible personal property in Missouri; and 5) winnings from a gaming/gambling activity. You should use the worksheet on page 8 of the Form MO-1040C book, or on page 6 of the Form MO-1040 book, to allocate your income between you and your spouse. You should determine what portion of each line on your federal income tax return is Missouri source income for yourself and your spouse and enter on the appropriate line on the worksheet above.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.

SIGNATURE	DATE	SPOUSE'S SIGNATURE	DATE
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Use this worksheet to help you determine the correct amount to be entered on Form MO-1040C, Lines 1Y and 1S.

Click the button on the worksheet to prepopulate the amounts on Form MO-1040C, Lines 1Y and 1S.

WORKSHEET FOR FORM MO-1040C, LINE 1

Instructions for Completing the Adjusted Gross Income Worksheet

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2002 Missouri tax withheld, less each spouse's 2002 tax liability. The result should be each spouse's portion of the 2002 refund. Taxable social secu-

rity benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040C, Line 1.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself		S — Spouse	
1. Wages, salaries, tips, etc.	1	7	7		00	1	00
2. Taxable interest income	2	8a	8a		00	2	00
3. Dividend income	none	9a	9a		00	3	00
4. State and local income tax refunds	none	none	10		00	4	00
5. Alimony received	none	none	11		00	5	00
6. Business income or (loss)	none	none	12		00	6	00
7. Capital gain or (loss)	none	10a	13a		00	7	00
8. Other gains or (losses)	none	none	14		00	8	00
9. Taxable IRA distributions	none	11b	15b		00	9	00
10. Taxable pensions and annuities	none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11	00
12. Farm income or (loss)	none	none	18		00	12	00
13. Unemployment compensation	3	13	19		00	13	00
14. Taxable social security benefits	none	14b	20b		00	14	00
15. Other income	none	none	21		00	15	00
16. Total (add Lines 1 through 15)	4	15	22		00	16	00
17. Less: federal adjustments to income	none	20	33		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040C	4	21	34		00	18	00